

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

Victor Bernard Perkins,

Civ. No. 24-1398 (PAM/TNL)

Plaintiff,

v.

MEMORANDUM AND ORDER

Joe Biden, President of the United States;
Donald Trump, Fmr. President of the U.S.;
and Director of the Internal Revenue
Service,

Defendants.

This matter is before the Court on the Report and Recommendation (“R&R”) of United States Magistrate Judge Tony N. Leung dated April 30, 2024. (Docket No. 8.) The R&R recommends that Plaintiff Victor Bernard Perkins’s claims be dismissed without prejudice, Perkins’s application to proceed in forma pauperis (“IFP”) be denied as moot, and Perkins’s “Motion for Procedural Order to Show Cause” be likewise denied as moot. The day after the R&R issued, Perkins filed another “Motion for Procedural Order to Show Cause” (Docket No. 9), but this document, which does not mention the R&R, cannot be construed as an objection to the R&R. Perkins has failed to object to the R&R and time in which to do so has passed. D. Minn. L.R. 72.2(b)(1).

This Court must review de novo any portion of an R&R to which specific objections are made, but in the absence of objections, the Court reviews the R&R only for clear error. 28 U.S.C. § 636(b)(1); D. Minn. L.R. 72.2(b); see also Grinder v. Gammon, 73 F.3d 793, 795 (8th Cir. 1996) (noting that district court need only review un-objected-to R&R for

clear error). Whether the Court reviews the R&R de novo or for clear error, however, is immaterial. The Magistrate Judge's conclusion that Perkins has failed to state a claim against any Defendant is undeniably correct. The Court therefore **ADOPTS** the R&R. (Docket No. 8.)

Accordingly, **IT IS HEREBY ORDERED that:**

1. The R&R (Docket No. 8) is **ADOPTED**;
2. This matter is **DISMISSED without prejudice** under 28 U.S.C. § 1915(e)(2)(B)(ii);
3. Plaintiff's IFP application (Docket No. 2) is **DENIED as moot**; and
4. Plaintiff's Motions for a Procedural Order to Show Cause (Docket Nos. 4, 9) are **DENIED as moot**.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: May 28, 2024

s/Paul A. Magnuson
Paul A. Magnuson
United States District Court Judge